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# INFORMATION REPORT

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COUNTRY China

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SUBJECT Rural Land Tax, Kwangtung

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THIS IS UNEVALUATED INFORMATION

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1. The nominal, published standard tax on farm land throughout China is 25 percent of production. This tax rate has become meaningless because provincial administrations are given revenue quotas by the Peiping authorities, which quotas are fixed without reference to the normal agricultural productivity of the areas required to meet them. The quota for Kwangtung Province has been tripled since the liberation of Canton. Guerrilla activities prevent the collection of this tax in most counties, and the resulting deficit is assessed against areas where military control is such that taxes can be collected. The heaviest charge against Kwangtung is the support of the military forces in the province.
  2. Land taxes are mainly collected in kind. The grains thus collected are largely turned over to the military and rationed to officials. Some must be shipped to Central China. In general, almost all grain in the hands of the cultivators was exhausted late in April, including seed grain and food stocks for the support of the farming populace while getting out the next crop. The only areas having food reserves are those where guerrilla activities prevent tax collectors.

This document is hereby regraded to CONFIDENTIAL in accordance with the letter of 16 October 1978 from the Director of Central Intelligence to the Archivist of the United States.  
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